

GIBRALTAR MARITIME ADMINISTRATION
(Ministry of Maritime Affairs)



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Shipping Information Notice – No. 030
Gibraltar Maritime Administration – Payment of Annual Tonnage Tax

To: Local Representatives Ship Owners, Operators, Masters, Officers

All Clients

1. The following procedure will be introduced as from the 1st September 2012:

Payment of Annual Tonnage Tax

2. The Annual Tonnage Tax (ATT) is due and paid in respect of every ship registered under the Gibraltar Administration, other than a ship of less than 24 metres registered length or under 150 gross registered tons which is plying in the Port of Gibraltar and licensed by the port authority under the Port Act.

3. This fee is due and payable in advance before the first day of January of the year. Notification of amount payable will be given through the local representatives of the ship prior to the due date.

4. Should payment not have been received at this office within 31 days of the due date the details of non-payment shall be passed to the Maritime Administrator with the recommendation that the proviso for refusal of services to the vessel under Regulation 2 and Schedule 1 of Gibraltar Merchant Shipping (Ship Registration) Regulations 1997 as amended, be put in hand.

5. The Maritime Administrator reserves the right to reconsider any requirements with regard to the above Accounting Procedures, on a case-by-case basis.

In particular the issue of the Certificates required by International Conventions after the due date may be delayed, thus leading to the ships not being able to trade until such Certificates have been issued.

6. Local Representatives are required to bring this Shipping Information Notice to the attention of all of their clients.

7. If there are any queries regarding this Notice, you are kindly requested to contact the GMA on email:

maritime.registry@gibraltar.gov.gi

Alan Cubbin
Maritime Administrator

Issue date: 1st September 2012

All notices are available through www.gibmaritime.com

This copy of the Administrative Instruction has been sent electronically and does not carry a signature or official stamp. A sign and stamped copy will be available upon request